

(b) Each stationary tank used for the storage of specially denatured spirits shall be equipped for locking to control access to the denatured spirits. An accurate means of measuring its contents shall be provided for each tank.

(c) Storerooms and storage tanks shall be kept locked when unattended. A storage cabinet or locker kept inside a room which is locked when unattended is considered to be adequately secured.

#### § 20.166 Stills and other equipment.

If recovered denatured spirits or articles are to be restored on the permittee's premises, all equipment to be used in the restoration process shall be located on the permit premises. Distilling apparatus or other equipment, including pipelines, for restoration or for recovery, shall be constructed and secured in such a manner as to prevent unauthorized access to the denatured spirits and so arranged as to be readily inspected by appropriate TTB officers.

#### § 20.167 Recovered and restored denatured spirits tanks.

Suitable storage tanks shall be provided for recovered and restored denatured spirits. Each storage tank for recovered and restored denatured spirits shall be—

- (a) Durably marked to show its capacity and use,
- (b) Equipped for locking to control access to the contents, and
- (c) Provided with an accurate means of measuring its contents.

#### INVENTORY AND RECORDS

#### § 20.170 Physical inventory.

Once in each calendar year and when requested by an appropriate TTB officer, each permittee shall perform and record a physical inventory of each formula of new and recovered specially denatured spirits.

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#### § 20.171 Record of shipment.

(a) *Dealer*. When a dealer transfers new or recovered specially denatured spirits to a distilled spirits plant or permittee in the normal course of business or in accordance with § 20.216 or

§ 20.231 of this part, the dealer shall prepare a record of shipment in accordance with paragraph (c) of this section. Dealers shall consistently use the same record series for the record of shipment. A dealer's record of shipment shall show a serial number or other unique number.

(b) *User*. When a user transfers new or recovered specially denatured spirits to a distilled spirits plant or permittee in accordance with § 20.216, 20.231, or 20.235 of this part, the user shall prepare a record of shipment in accordance with paragraph (c) of this section.

(c) *Record*. The record of shipment shall consist of an invoice, bill of lading or similar document which shows the following information:

- (1) Date of shipment;
- (2) Consignor's name and address;
- (3) Consignee's name, address, and permit number or distilled spirits plant registry number;
- (4) For each formula of specially denatured spirits—
  - (i) The formula number,
  - (ii) The number and sizes of containers, and
  - (iii) The total quantity; and,
- (5) If the specially denatured spirits are recovered, the word "recovered" shall appear on the record.

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#### § 20.172 Records.

In addition to the records required by this subpart, permittees shall maintain records required in subpart P of this part.

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#### OPERATIONS BY DEALERS

#### § 20.175 Shipment for account of another dealer.

(a) A dealer may order specially denatured spirits shipped directly from a denaturer or another dealer to a customer (dealer or user).

(b) The dealer who ordered the shipment of specially denatured spirits shall forward a copy of his or her permit, Form 5150.9, and the consignee's permit, Form 5150.9, to the person actually shipping the specially denatured spirits.